

BSB

Backer Spielvogel Bates, Inc.
The Chrysler Building
405 Lexington Avenue
New York, NY 10174
USA

Marc Wynkoop
Vice President
212 297 7000

July 23, 1990

Ms. Elizabeth Butson
Vice President
New Products Marketing
Philip Morris, New York
120 Park Avenue
New York, NY 10017

Dear Elizabeth:

I am re-sending the attached estimate for your signature so we can bill. As you know, these focus groups were conducted in May to provide consumer input into our "Portion Control" research. (To be presented in August.)

Please sign the attached and return to me.

Thank you.

Best regards,



Marc Wynkoop

Enc.
MW7.19

cc: PM
~~L. Suwana~~

BSB
C. Berk
N. Bierman